Assessment of implementation level of County Integrated Development Plan (CIDP) in Kisii County Government, Kenya

Onderi Amos Begi, Mount Kenya University
Dr. Simon Nyakwara, Mount Kenya University

Abstract

The Constitution of Kenya (2010) has pointed out that devolution is geared towards bringing service delivery closer to the people. However, like all new systems of governance, devolution in Kenya has been marred with a myriad of challenges that has seen a huge outcry over the management of county governments, and Kisii County County Government is no exception. This study was intended to reveals factors affecting the implementation of county integrated plan in Kisii County. The purpose of the study was to carry out an assessment of the challenges that affect implementation of County Integrated Development Plans in Kisii County. The study was based on Resource-Based View Theory. The study was based on the randomized cross-sectional survey design, which the researcher adopts in this study, was associated with exploratory and descriptive studies and aimed at examining several groups of people at one point in time. The study targeted 1500 civil servants who involved, 1470 lower cadre civil servants (LCE)., 10 County Executive Committee Members, 15 County Chief Officers who report to CECs and 33 directorates of the respective functional sections or departments of the Kisii County Government. This yielded a sample size of 179 respondents. The sample size was determined by Magnani, (1997) formula. The researcher adopted questionnaire, interview schedule and a document analysis checklist as appropriate instruments for the study. A self-administered questionnaire containing open-ended and closed questions was used to obtain primary data. The study established that the implementation of CIDP was poor; there was no sufficient allocation of resources and the little received resources were not aligned with strategies. The study established that the county did not have competent and qualified employees and it did not have advanced ICT to support attainment of its objectives. The County did not enhance team work and mentorship leading to wastage of money because of inefficiency or inflexibility. Time was also wasted because of bureaucracy or inflexibility leading to poor performance. Correlation analysis revealed that finances, human resource, good leadership and organization culture positively and significantly influence the implementation of CIDP.

Keywords: employee, organizational structure, organization, performance, succession

Background to the Study

The Constitution of Kenya (2010) created a two-tier system of governance, anational and devolved county government that requires a paradigm shift in development planning. This led to the establishment of 47 County governments in the country that are charged with the responsibility of providing services to the local people. According to Kenneth (2014) devolution allows County Governments the space to design innovative models that suit the

terrain of their unique sector needs, sufficient scope to determine their governance system priorities and the authority to make autonomous decisions on sub sector resource allocation and expenditure.Issues such as inequitable development in various regions, poverty and corruption can be best addressed by putting in place effective and efficient devolved governments capable of implementing the devolution strategy (Apiyo & Mburu, 2014).
Although formulating a consistent strategy is a difficult task for any management team, making that strategy work by implementing it throughout the organization is even more difficult (Hrebiniak, 2006). According to La Vincente, Aldaba, Firth, Kraft, Jimenez-Soto and Clark (2013) in USA, a myriad of factors can potentially affect the process by which strategic plans are turned into organizational action. And unlike strategy formulation, strategy implementation is often seen as something of a craft, rather than a science, and its research history has previously been described as fragmented and eclectic. Noble argues that it is not surprising that, after a comprehensive strategy or single strategic decision has been formulated, significant difficulties usually arise during the subsequent implementation process. The best formulated strategies may fail to produce superior performance for the organization if they are not successfully implemented.

Strategic planning is sensitive to the environment and therefore it should be based on the belief that the successful development of an organization is the result of finding the right fit between its internal strengths and weaknesses and the external opportunities and threats stemming from the environment (Covin, Slevin, and Schulz,2004)

The County Integrated Development Plan (CIDP) is a plan prepared by all counties in Kenya to guide development over a five-year period (International Budget Partnership, 2018). Kenya's Public Finance Management Act, 2012 provides that no public funds shall be appropriated outside a county's planning framework. The CIDP is intended to contribute to improved co-ordinatination of the work of both levels of the government in a coherent plan to improve the quality of life for all the people and contribute towards devolution. Section 108of the County Government Act, 2012 stipulates on how Integrated Development Planning should govern the preparation of annual budgets. The CIDP should contain information on development priorities that inform the annual budget process, particularly the preparation of annual development plans, the annual county fiscal strategy papers, and the annual budget estimates.

Integrated development planning is vital since communities cannot develop and grow in isolation. The integrated development plans involve public participation programmes, stakeholder engagement and planning which ensures that the needs for the citizens are met. These needs include, job creation, roads, electricity, health, education, business empowerment and support, and sport and recreational facilities. These needs and priorities highlight the fact that the local government is not the only role-player in attaining a better life for citizens; County and National Government also have a role to play. This reaffirms the critical need for the County Government to strengthen its engagements with all stakeholders involved in the development process (Mbambisa,2014).

The Integrated Development Plan (IDP) seeks to synergize and advance opportunities made towards the realization of the goal of a better life for all citizens in a country. It also ensures close co-ordination and integration between projects, programmes, activities and the budget, both internally (between directorates) and externally (with other spheres of government). The CIDP ultimately enhances integrated service delivery and development and promotes sustainable, integrated communities, providing a full basket of services, as communities cannot be developed in a fragmented manner (Mbambisa, 2014).

In a bid to spur economic growth, the Kenyan government has over time formulated several development strategic plans. These development strategic plans include Economic Recovery Strategy for Wealth Creation and Employment 2003-2007, The Kenya Economic Stimulus Program (ESP) of 2009/2010 and the County Integrated Development Plan of 2013-2017. Specifically, the CIDP is anticipated to help fulfil Kenya vision 2030 goals. The vision 2030 is being implemented in successive five-year medium term plans (MTPs), with the second plan covering 2013-2017. During each medium term plan the counties are expected to contribute towards realization of average gross domestic product (GDP) growth rate of 10% per annum in line with the economic goal of Kenya Vision2030.

Statement of the Problem

Miller (2000) delineates four major causes of development failure: leadership traps, monolithic cultures and skills, power and politics, and structural memories. All of these causes emerge while an organization is experiencing success-especially in its development planning initiatives. He advocated for a participatory form of leadership where every individual has a role in executing strategy; common and responsive cultures; and popular organizational structures embedded on logic and resource ability as essential pillars for high-quality realization of strategy. A devolved system of government and county governments are new in the republic of Kenya. This entails decentralization of power so that governance and the corresponding resources are devolved from the national (central) government to the decentralized county governments. The County Integrated Development Plan (CIDP) provides an overall coordinated framework for development. The significant role that CIDPs play in the administration and management of county governments must not be under estimated (Kenya Devolution, 2015). The Constitution of Kenya (2010) has pointed out that devolution is geared towards bringing service delivery closer to the people. However, like all new systems of governance, devolution in Kenya has been marred with a myriad of challenges that has seen a huge outcry over the management of county governments, and Kisii County County Government is no exception.

Literature Review

According to Roach and Allen (2003), the Development Plans are the product of the best minds inside and outside the corporation. The process considers future implications of current decisions, adjusts plans to the emerging business environment, manages the business analytically, and links, directs, and controls complex enterprises through a practical,working management system. This process plays a vital role in firm performance (Roach and Allen, 2003). Cartwright (2007) suggests that effective Development Plans are not as rational and analytical as it has been portrayed in the literature. He contends that planning process is both a generic activity whose success determinants are partially independent of the area in which it is applied, and an area where judgment, intuition, and creativity are still important. Robinson and Pearce (2004) argues that formal Development Plans are a conceptual activity suited solely to larger firms and therefore have no effect on the performance of smallfirms.

Over time, researchers have explored the effects of formal strategic and development plans on overall performance in organizations. Many have concluded that there is no consistent association between the process leading to strategic and development plans and performance (Cappel, 2000). Welch, (2004) gives a view that emphasizes on strategic process rather than only on the strategy content and outcome. Steiner (2009) provides a thorough conceptualization of a development plan. According to Steiner (2009), a plan is an attitude and an outcome of a process concerned with the future consequences of current decisions. He further argues that formal strategic planning links short, intermediate, and long-range plans. County Integrated Development Plans do not attempt to substitute future decisions or even forecast future events. Despite research by Steiner (2009) and others founded on the critical assumption that County Integrated Development Plans are important,the debates rages on in the literature; the key question being if there is really a link between strategic plan formulation, implementation and organizational performance.

According to Godiwalla, Meinhart and Warde (2001), the existing literature is inundated with the apparent advantages of Development Plans, most notably their ability to improve the fit between the organization and its external environment. Other researchers have argued that Development Plans aid in the identification of future threats and opportunities, elicit an objective view of managerial problems, create a framework for internal communication, promote forward thinking, and encourage a favorable attitude to change (Wilson, 2009).

Langley (2008) also provided support for the benefits of development plans, identifying four roles of formal planning. In the public role, formal County Integrated Development Plans for instance are intended to impress or influence outsiders. The information role provides input for management decisions. The group therapy role is intended to increase organizational commitment through the involvement of people at all levels of the organization. Finally, the direction and control roles are fulfilled when plans serve to guide future decisions and activities toward some consistent ends.

Finally, Sinha (2010) appears to have empirically established some kind of a planning-performance linkage. He examined 1087 decisions made by 129 Fortune 500 firms between 1992 and 1996. Consequently, he concluded that characteristics of the decisions accounted for 15 percent of the variance in data and therefore should be regarded as important determinants of the contribution of Integrated Development Plans make to decision making. However, Sinha (2010) concedes that the quality of plans is critical to therelationship.

Implementing a development plan strategically, according to Pearce and Robinson (2007), is the process through which a set of agreed work philosophies is translated into functional and operational targets. Kotter and Best (2006) support this position when they state that implementation addresses the who, where, when and how, and it is thus the tactic that drives the strategy of the organization.

Implementation involves activities that effectively put the plan to work. Implementation of the tactic drives the development of the organization. Development implementation is likely to be successful when congruence is achieved between several elements crucial to this process. This may be grouped into two groups of structure and process elements. Structure defines the configuration of an organization showing the relationships that exists between the various parts of the organization. The process element includes leadership, culture, resources and other administrative procedures. The structure of the organization should be compatible with the chosen strategy. If there is incongruence, adjustment will be necessary either for the structure or for the development itself. Chandler (2002) points out that while structure follows strategy, there is also evidence that structure influences strategy in certainsituations.

According to Hussey (2000), implementation follows a five step process namely, envision, activate, install, ensure, and recognize. He further states that the implementation of strategy remains one of the most difficult areas of management. Its success depends both on the selection of an appropriate strategy and converting that strategy into action. If these aspects are deficient the strategy may either fail or be less effective than it should be, but it is often difficult to know after the event which aspect wentwrong.

Kotter and Best (2006) see the real challenge in development planning resting with turning tactic into a strategy for the organization and doing this requires effective implementation.

Hussey (2000) explores the subject of successful development implementation by introducing the concept of “soft” and “hard” aspects of implementation. He argues that there are soft and hard elements which need to fit together if the development is to be implemented.

The soft elements comprise the behavioural dimensions while the hard elements comprise the analytical dimensions to the process making and the subsequent implementation of development plans. He contends that the issue then becomes one of creating a strategic fit between the soft and hard elements and organizational variables.

To be successful, the development plan must have the support of every member of the organization. This is why the top office must be involved from the beginning. An organization’s leader is its most influential member. For effective implementation of development, there is need for adequate leadership in the organization. This will ensure that all the organizations effort is united and directed towards achievement of the organizations goals (Pearce and Robinson, 2007).

Positive reception and implementation of the development plan into daily activities greatly increases the likelihood that all dependent units will do the same. The more often employees hear about the plan, its elements, and ways to measure its success, the greater the possibility that they will undertake it as part of their daily work lives. It is especially important that employees are aware of the measurement systems and that significant achievements be rewarded and celebrated. This positive reinforcement increases support of the plan and belief in its possibilities (Bechtell and Michele, 2005).

It is important that the culture of the organization be compatible with the development plan being implemented. The chief executive can play an important role in setting organization values. It is argued that organization can run into trouble when they fail to take into account the corporate culture as they make changes in their strategy. Roy (1994) argues that corporate culture is one of the important attributes characterizing the management of excellent organizations. Such organizations achieve a fit between their strategies and culture. Lack of this fit can lead to resistance that in turn may frustrate the strategy implementation effort. The strategy to be implemented should be realistic in relation to available resources. Human capital is an important resource in the organization, therefore training and development is very important for improved performance. Such training is important for enhancing ability to develop and strategy implementation. In order to enhance effective strategy implementation, there is need to have adequate administrative process and procedures in place.

Polle (2012) explored the responses by audit firms as to the challenges they face in implementing strategy. The study used descriptive design in its methodology and adopted a cross sectional survey approach where the units to be studied were audit firms in Nairobi. The population of the study was 619 audit firms. A sample of 60 audit firms was randomly selected, representing 10% of the target population. Data was analysed using descriptive statistics using means and frequencies. The study found that there are several challenges facing audit firms in the implementation of strategy, mostly due to insufficient financial resources and that the audit firms are not only technical efficient but have also embraced technology in their operations.

A study by Busaka and Kwasira (2015) sought to establish the challenges influencing strategy implementation in public sector organizations. The study targeted all 115 managers and gambling inspectors of Betting Control and Licensing Board. The study employed a descriptive research design using both qualitative and quantitative approaches. The study used close ended questionnaires to collect data using simple random sampling. Results revealed a fairly strong positive relationship between availability of financial resources and strategy implementation ($r = 0.593$). Results also showed that there was a fairly weak positive relationship between information technology and strategy implementation ($r = 0.327$). Financial resources were found to be the most important factor in enhancing strategy implementation while the least factor was informationtechnology.

Research Methodology

The researcher engaged in objective sampling to choose the required sample. Khan (2008) says that sampling means the selection of a part of a group on an entirety with the sole aim of collecting full information. The “selected or chosen part which is used to determine the feature of the entire population is known as sample.” (pp. 75). A good sample must represent the entire population and must also be adequate in magnitude to clarify the reliability. Sampling is particularly important because: it reduces cost because only a part of the population is under consideration and expenses incurred in data collection and analyses are less than that of the entire census. It tends to save time in that inferences made are faster to arrive at as compared to the census of the entire population. Better and improved accuracy can be achieved through objective sampling just like appropriate assumptions and inferences can be drawn through sampling. (pp. 76).

According to Khan (2008) Welman et al. (2011) and Orodho (2004), purposive, proportionate stratified and simple random sampling techniques guided sample selection from a heterogeneous population of management staff (Chief officers and Directors) and the general cadre employees (GCE). Gay (1992) maintains that stratified sampling ensures that different groups of a population are represented in the sample. Megeath (1993) adds weight to this by maintaining that when a population is composed of distinct identifiable groups, stratified sampling is the most efficient method of sampling it. Consequently, 3 departments were purposively selected and the same method was employed to pick 30, 100 and 49 subjects from the departments of lands, PUCDU and trade respectively. This yielded a sample size of 179 respondents.

The sample size was determined by Magnani, (1997) formula:

$$n = \frac{t^2 x\ p\ (1-p)}{m^2}$$

Where;

n=required sample size

t= confidence level at 95 % (standard value of 1.96)

p= estimated of staff implementing plan.

m=margin of error at 5%.

$$N = \frac{1.96^2\ X\ 0.135\ (1-\ 0.135)}{0.05^2}$$

$$= 179$$

The sample size therefore was 179 participants.

Findings

Level of implementation of County Integrated Development Plan (CIDP) in Kisii County Government.

Table 1: Level of implementation of county CIDP

Statement	Mean	Std. dev.
Our County has a clear planning scope of Integrated development plan	4.023	1.208
Our integrated development plan is on five years basis	4.045	.996
The planning scope is linked to the national strategic plan	2.054	.109
Our integrated development plan is reviewed within the planned timeframe	2.065	.096
Our County reviews strategies which are not supporting organization objectives	4.256	1.056
Our County has feedback systems that easier the review process	2.045	0.096
All planned activities are implemented within timeframe	2.012	0.089
There is clear process of executing integrated development plan in our organization	2.068	0.607
Individual plans are carried out to achieve organization objectives	2.077	0.008
The annual budget is linked with our integrated development plan	4.043	.099
Our action plans are linked with annual budget	2.078	.009
Our County has a system which is supported by effective legal and regulatory framework to facilitate operations	2.078	0.080
Our County Integrated Development plan is linked with other performance tools like OPRAS or Balance scorecard	2.001	.089
Our performance tool links our organization objectives with departmental and individual Objectives	2.086	.0785
The linkage of strategic plan with other performance tools improve performance in our organization	2.063	.005
County programs, budgets and procedures are quickly translated to action	2.001	.007
Workable approaches to execute strategy and getting people to accomplish their jobs in a strategy supportive manner is available	2.001	.006
There is too much talk about County Integrated Development Planning and formulation and little on implementation.	4.456	.0124
The quality of work done out of the County Integrated Development Plan is often of top quality	2.023	.032
The implementation of County Integrated Development Plan at the County is so far timely and sustainable	2.010	.057

Key: 1 = strongly disagree; 2 = Disagree; 3 = Neutral; 4 = Agree and **5 = strongly agree.**

The results in table 1 show that the respondents agreed (mean 4.00) that the County had a clear planning scope of Integrated development plan; integrated development plan was on five years basis; the County reviews strategies were not supporting organization objectives; the annual budget was linked with our integrated development plan and there was too much talk about County Integrated Development Planning and formulation and little on implementation. However, the respondents disagreed (mean 2.000) that the planning scope was linked to the national strategic plan; integrated development plan is reviewed within the planned timeframe; the County had feedback systems that eased the review process; all planned activities were implemented within timeframe; there was a clear process of executing integrated development plan in the

organization; Individual plans were carried out to achieve organization objectives; action plans were linked with annual budget; the County had a system which was supported by effective legal and regulatory framework to facilitate operations; County Integrated Development plan was linked with other performance tools like OPRAS or Balance scorecard; performance tool linked the organization objectives with departmental and individual Objectives; the linkage of strategic plan with other performance tools improved performance in the organization; County programs, budgets and procedures were quickly translated to action; Workable approaches to execute strategy and getting people to accomplish their jobs in a strategy supportive manner were available; the quality of work done out of the County Integrated Development Plan was often of top quality and the implementation of County Integrated Development Plan at the County was so far timely and sustainable.

Financial-related factors facing the implementation of the County Integrated Development Plan (CIDP) in Kisii County Government.

Table 2: Financial-related factors facing the implementation of the CIDP

Statement	Mean	Std. dev.
All County activities have sufficient allocation of resources	2.023	1.108
Our resources are aligned with organization strategies	2.045	.096
The County has adequate resources to support day to day operations	2.054	.209
The organization has adequate fund to support business operations	2.015	.091
Both individual and departmental plans are sufficiently funded	2.256	0.052
Salaries and other incentives are paid on time	2.045	0.096

Key: 1 = strongly disagree; 2 = Disagree; 3 = Neutral; 4 = Agree and **5 = strongly agree.**

The results in table 2 show that the respondents disagree (mean 2.000) that all County activities have sufficient allocation of resources; that the resources were aligned with organization strategies, that the County had adequate resources to support day to day operations; that the County had adequate fund to support business operations; that both individual and departmental plans were sufficiently funded and that salaries and other incentives were paid on time.

Table 3: Correlation between Financial-related factors and the Implementation of the CIDP

Financial factors			Implementation of CIDP	
			structural implementation	process implementation
Spearman's rho	financial sufficiency	Correlation Coefficient	.521**	.482**
		Sig. (1-tailed)	.000	.000
		N	173	173
	technological efficiency	Correlation Coefficient	.357**	.423**
		Sig. (1-tailed)	.000	.000
		N	173	173
	budgeting	Correlation Coefficient	.424**	.343**
		Sig. (1-tailed)	.000	.000
		N	173	173

The analysis results in table 3 show that financial sufficiency, technological efficiency and budgeting Positively and signififcant correlated with structural implamenetation of CIDP at (r=.521**, p<.001), (r=.357**, p<.001) and (r=.424**, p<.001) respectively.

The analysis results also show that financial sufficiency, technological efficiency and budgeting Positively and signififcant correlated with process implamenetation of CIDP at (r=.482**, p<.001), (r=.423**, p<.001) and (r=.343**, p<.001) respectively.

The financial factors were then merged to form finances and correlated with implementation of CIDP as show in table 8;

Table 1: Finances and implementation of CIDP

			Implementation of CIDP
Spearman's rho	**Finances**	Correlation Coefficient	.931**
		Sig. (1-tailed)	.000
		N	173

The analysis results in table 8 show that availabiity of finannces positvely and significantly influence the inplementation of CIDP at r=.931**, p<.001 contributing 86.7% variability to the implementation of CIDP when other factors are held constant.

Human resource-related factors facing the implementation of the CIDP in Kisii County Government.

Table 4: **The human resource-related factors facing the implementation CIDP.**

Human resource-related factors	Mean	Std. dev.
The organization has the right people doing the right job	2.023	0.008
All posts are filled with competent and qualified employees	2.05	0.094
Our County trains employees with needed skills and expertise	2.150	0.019
The County has reliable and timely information flow	2.215	0.071
The County has advanced ICT to support attainment of its objectives	2.045	0.096
The County has rare and valuable material resources	2.105	0.096
There adequate facilities to support business operations	2.151	0.009
The County has modern working tools to support its operations	2.122	0.008

Key: 1 = strongly disagree; 2 = Disagree; 3 = Neutral; 4 = Agree and **5 = strongly agree.**

The results in table 4 show that the respondents disagree(mean 2.000) that the County had the right people doing the right job, that all posts are filled with competent and qualified employees, that the County had trains employees with needed skills and expertise and that the County had reliable and timely information flow, that the County had advanced ICT to support attainment of its objectives, that the County had rare and valuable material resources, that there were adequate facilities to support business operations and that the County had modern working tools to support its operations.

Table 5: Correlation between human resource factors and implementation of CIDP

Human resource factors			Implementation of CIDP	
			structural implementation	process implementation
Spearman's rho	skills	Correlation Coefficient	.432**	.373**
		Sig. (1-tailed)	.000	.000
		N	173	173
	Knowledge	Correlation Coefficient	.322**	.432**
		Sig. (1-tailed)	.000	.000
		N	173	173
	Expertise	Correlation Coefficient	.444**	.344**
		Sig. (1-tailed)	.000	.000
		N	173	173
	Staffing	Correlation Coefficient	.434**	.443**
		Sig. (1-tailed)	.000	.000
		N	173	173

The analysis results in table 5 show that skills, knowledge, expertise and staffing Positively and signififcant correlated with structural implamenetation of CIDP at (r=.432**, p<.001), (r=.322**, p<.001), (r=.444**, p<.001) and (r=.434**, p<.001) respectively.

The analysis results also show that skills, knowledge, expertise and staffing Positively and signififcant correlated with process implamenetation of CIDP at (r=.373**, p<.001), (r=.432**, p<.001), (r=.344**, p<.001) and (r=.443**, p<.001) respectively.

Conclusion

The study established that the implementation of CIDP was poor; there was no sufficient allocation of resources and the little received resources were not aligned with strategies. The study established that the county did not have competent and qualified employees and it did not have advanced ICT to support attainment of its objectives. The County did not enhance team work and mentorship leading to wastage of money because of inefficiency or inflexibility. Time was also wasted because of bureaucracy or inflexibility leading to poor performance. Correlation analysis revealed that finances, human resource, good leadership and organization culture positively and significantly influence the implementation of CIDP.

References

Akwara, J. (2010). *Challenges of strategy implementation at the Ministry of Co-operative Development and Marketing* (Unpublished master's thesis). University of Nairobi, Nairobi, Kenya.

Abok, A. M. (2013). *Factors Affecting Effective Implementation of Strategic Plans in Non-Governmental Organizations in Kenya*, unpublished PhD Thesis, JKUAT-Nairobi.

Abok, A., Gakure, R., Waititu, A., & Ragui, M. (2013). A Resource-dependency Perspective on the Implementation of Strategic Plans in Non-Governmental Organizations in Kenya. *Prime Journal of Social Science (PJSS)*, *2*(4), 296-302.

Acar, Z. A., & Acar, P. (2014). Organizational culture types and their effects on organizationalperformanceinTurkishhospitals.*EmergingMarketJournals*,*3*(3), 18-30.

Adeniji, A.A., & Osibanjo, A.O. (2012). *Human Resource Management: Theory and Practice*. Lagos, Pumark Nigeria Limited.

Andrews, R., Beynon, M., & Genc, E. (2017). Strategy implementation style and public service effectiveness, efficiency and equity. *Administrative Sciences*, *7*(1), 4.

Ahmadi, S, A., Salamzadeh, Y., Daraei, M., & Akbari, J. (2012). Relationship Between Organizational Cultureand Strategy Implementation: Typologiesand Dimensions. *Global Business and Management Research: An International Journal*, *4*(3-4), 286-299.

Alamsjah, F. (2011). Key Success Factors in Implementing Strategy: Middle-Level

Managers' Perspectives; *Procedia Social and Behavioural Sciences, 24,* 1444– 1450

Ali, M & Hadi, A. (2012). Surveying and Identifying the Factors Affecting Successful Implementation of Business Strategies in Companies of Far Province Industrial Towns; *International Journal of Business and Social, 3* (1).

Arayesh, M. B., Golmohammadi, E., Nekooeezadeh, M., & Mansouri, A. (2017). The effects of organizational culture on the development of strategic thinking at the organizational level. *International Journal of Organizational Leadership, 6,* 261-275.

Busaka, J., & Kwasira, J. (2015). An assessment of challenges influencing strategy

implementation in public sector organizations in Kenya: A case of betting control and licensing board. *International Journal of Research in Applied Natural and Social Sciences, 3*(10), 12-22.

Babnik, K., Breznik, K., Dermol, V., & Sirca, N. T. (2014). The mission statement:

Organisational culture perspective. *Industrial Management and Data Systems, 114*(4), 612-627.

Brinkerhoff, D. W. & Brinkerhoff, J. M. (2015). Public Sector Management Reform in Developing Countries: Perspectives Beyond NPM Orthodoxy, *Public Administration Development, 35*, 222–237.

Carlopio, J., & Harvey, M. (2012). The Development of a Social Psychological Model of Strategy Implementation. *International Journal of Management, 29* (3), 75 -86

Covin, J. G., Slevin, D. P., & Schulz, R. L. (2004). Implementing strategic mission: Effective strategic, structural and tactical choices. *Journal of Management Studies, 31*(2), 481- 505.

Cherop, K. E. (2012). *Factors influencing implementation of reforms in the water sector in Mombasa County,* Unpublished MBA Thesis, University of Nairobi.

Cherop, K. E. (2012). *Factors influencing implementation of reforms in the water sector in Mombasa County,* Kenya, University of Nairobi.

Cochran, W. G. (1977). *Sampling Techniques,* (3rd Ed), New York: John Wiley & Sons.

Cohen, J., Cohen, P., West, S. G., & Aiken, L. S. (2013). *Applied multiple*

regression/correlation analysis for the behavioural sciences. London: Routledge.

Creswell, J. W. (2015). *Concise introduction to mixed methods research*. Los Angeles, Ca: Sage.

Creswell, J.W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, (*4th Ed); Washington D.C; Sage Publication, Inc.

Demirkaya, Y. (2015). Strategic planning in the Turkish public sector. *Transylvanian Review of Administrative Sciences,* 15-29.

De Vries. M., & Nemec, J. 2013. Public sector reform: an overview of recent literature and research on NPM and alternative paths. *International Journal of Public Sector Management, 26*(1),4-16.

Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review, 20* (1): 65-91

Eden, C., & Ackermann, F. (2013). *Making strategy: The journey of strategic management.* London: Sage.

Elbanna, S., Andrews, R., & Pollanen, R. (2015). Strategic planning and implementation success in public service organizations: Evidence from Canada. *Public Management Review, 18,* 1017-1042.

Elbanna, S., Thanos, I., & Colak, M. (2014). An Exploratory Study of the Determinants of the Quality of Strategic Decision Implementation in Turkish Industrial Firms. *Journal of General Management, 40* (2), 27-46.

Elbanna, S., Andrews, R., & Pollanen, R. (2016). Strategic planning and implementation success in public service organizations: Evidence from Canada, *Public Management Review,18* (7), 1017-1042.

Ferlie, E., & Ongaro, E. (2015). *Strategic management in public services organizations: Concepts, schools, and contemporary issues*. London: Routledge.

Flamholtz, E., & Randle, Y. (2011). *Corporate Culture: The Ultimate Strategic Asset.* California: Stanford University Press.

Fuller, C. M., Simmering, M. J., Atinc, G., Atinc, Y., & Babin, B. J. (2015). Common methods variance detection in business research. *Journal of Business Research, 69*(8), 1-7.

Gachua, M., & Mbugua, D. (2016). Factors Affecting Strategy Implementation in Private Universities in Kiambu County, Kenya; *International Journal of Management and Commerce Innovations, 4,* (2),118-122.

Gebhardt, K. M., & Eagles, O.S. (2014). *Factors leading to implementation of strategy plans for parks and recreation in province of Ontario, Canada*: Chicago: American Library Association.

Gedi, A. M & Muturi, W. M. (2016). Influence of Communication on Stakeholders

StrategyImplementationinGarissaCounty,Kenya,*EuropeanJournalofBusiness and Social Sciences, 5* (2), 152 –159.

George, B., & S. Desmidt. (2014). A state of research on strategic management in the public sector: An analysis of the empirical evidence. In P. Joyce and A. Drumaux (Eds.), *Strategic management in public organizations: European practices and perspectives,* New York: Routledge.

George,B.,Desmidt,S.,Cools,E.,&Prinzie,A.(2017).Cognitivestyles,useracceptance and commitment to strategic plans in public organizations: an empirical analysis. *Public Management Review*,1-20.

Genc, E. (2017). *Strategy Implementation, Organizational Culture and Performance in Turkish Local Government*, Unpublished PhD Thesis, Cardiff University.

Ghafoor,M.M.(2013).Roleofdemographiccharacteristicsonjobsatisfaction.*FarEast Journal of Psychology and Business,* 6 (1).

Gibson, C. B. (2017). Elaboration, generalization, triangulation, and interpretation: On enhancing the value of mixed method research. *Organizational Research Methods*, *20*(2),193-223.

Greene, W. H. (2012). *Econometric Analysis.* (7th ed.). Boston: Pearson Education.

Griffin, R. W. (2013). *Management.* USA: Cegage Learning. Hambrick, D. C. (2007). Upper echelons theory: An update. *Academy of Management Review*, *32*(2),334-343.

Hambrick,D.C.,&Mason,P.A.(1984).Upperechelons:Theorganizationasareflection of its top managers. *Academy of Management Review*, 9(2),193-206.

Harriet, T., Kwabena, E.A., & Asuo. Y.A. (2014). The Level keyholders' Participationin the District Education Strategic Planning towards Quality Basic Education: The Case of Salaga Town Council of Ghana. *International Journal of Humanitiesand Social Science,* (3),14.

Hill, C.W.L., & Jones, G. R. (2013). *Theory of Strategic Management. (*10th ed). U.S.A: South –Western, Cengage Learning.

Hrebiniak, G. L. (2013). *Making strategy work: Leading effective execution and change.* New York, FT Press.

Marginson, D. E. W. (2012). Management control systems and their effects on strategy formation at middle management levels: Evidence from a UK organization. *Strategic Management Journal,* 23, 1019-31.

Mavhiki, M. S. (2012). Strategic Role of Leadership in Strategy Implementation in Zimbabwe's State-Owned Enterprises. *International Journal of Business and Social Science, 3*(5), 161- 271.

Muchemi,W.A.(2013).*Topmanagementteamdiversityandperformanceofcommercial banks in Kenya.* Unpublished PhD Thesis, University of Nairobi.

Mukulu,E.,Odhiambo,R.,Waititu,G.,&Ndirangu,A.N.(2016).TechnologicalCapital andInnovationPerformance,InYouthEnterprisesinKenya,International*Journal of Scientific and Research Publications, 6* (3),307-314.

Mumbua, N. J., & Mingaine, L. (2015). Factors Influencing Implementation of Strategic Plans in the Municipal Council of Machakos, Kenya; *International Journal ofArt & Humanity Science (IJAHS), 2* (3),11-21.

Mumenya, A. G., Mokaya, S.O., & Kihara, C. M. (2014). Leadership as A Factor AffectingEffectiveStrategyImplementationinManufacturingIndustryinNakuru County Kenya: A Case Study of Bidco Oil Refineries Limited; *International Journal of Science and Research (IJSR), 3*(10),23-32.

Mungai, B. (2012). *The Relationship between Business Management Training and Small and Medium-Sized Enterprises' Growth in Kenya*, Unpublished PhD Thesis, Kenyatta University.

Mutuku, C. M. (2012). *Factors influencing relationship between top management team diversity and performance of commercial banks in Kenya*, Unpublished PhD Thesis, University of Nairobi.

Mutahaba, G., & Kiragu, K. (2002). Lessons of International and African Perspective on Public Service Reform: Example from Five African Countries. *African Development, 27*(3&4), 48-75.

Namubiru, L. (2014). *Effect of Household Poverty on Women's Fertility and Child Nutritional Status in Uganda.* Unpublished PhD Thesis, University of Nairobi

Ng'ang'a, W. J., & Ombui, K. (2013). Factors Influencing Implementation of Strategic Plansin Public Secondary Schools in Lari District, Kiambu County; *International Journal of Science and Research (IJSR), 2* (11),2319-7064.

Nkosi,S.M.(2015).FactorsAffectingStrategyImplementation:ACaseStudyofaLocal Municipality in Mpumalanga Province, South Africa, *European Journal of Business and Management, 7* (36), 2015 -2064.

Okioga, C. K. (2012). Strategies Which Are Key to the Success of the Corporate Institution in Kenya. A Case of Selected Corporate Institutions in Kenya. *European Journal of Business and Management, 4* (15), 31-43.

Ologbo, A. C., Oluwatosin, O. S., & Kwakye, E. O. (2012). Strategic Management Theories and the Linkage with Firm's Competitive Advantage form the Human Resource Based View. *International Journal of Research in Management and Technology*, 2(4), 367-376.

Poister, T. H., Edwards, H. L., Pasha, O. Q., & Edwards, J. (2013). Strategy Formulation and Performance: Evidence from Local Public Transit Agencies. *Public Performance & Management Review*, *36*(4), 585-615.

Prenestini, A., & Lega, F. (2013). Do senior management cultures affect performance? Evidence from Italian public healthcare organizations. *Journal of Healthcare Management, 58*(5), 336-351.

Pritchett, L. (2013). The World Bank and public sector management: what next? *International Review of Administrative Sciences*, *79*(3), 413 - 420.

Rajasekar, J. (2014). Factors Affecting Effective Strategy Implementation in a Service Industry: A Study of Electricity Distribution Companies in the Sultanate of Oman. *International Journal of Business and Social Science, 9*(1),5-18.

Robinson, M. (2015). *From old public administration to the new public service: implications for public sector reform in developing countries. United Nations Development Programme,* Singapore, Global Centre for Public Service Excellence.

Saunders, M., Lewis, P., & Thornhill, A. (2012). *Research Methods for Business Students,* (6th Ed), Pearson Education Limited, Edinburgh Gate, Harlow.

Schaap, J. I. (2012). Toward strategy implementation success: An empirical study of the role of senior-level leaders in the Nevada gaming industry. *UNLV Gaming Research & Review Journal, 10*(2), 2.

Schaap, J. I. (2012). Strategy implementations: Can organizations attain outstanding performance? *Strategic Management Review*, *6*(1), 98-121.

Schneider, B., & Barbera, K. M. (2014). *Oxford handbook of organizational climate and culture.* New York: Oxford University Press.

Schein, H. E. (2005). *Organizational Culture and Leadership. (*2nd ed). San Francisco, California: Jossey-Bass Publishers.

Sidola,A.,Kumar,P.,&Kumar,D.(2012)Systemdynamicsinvestigationofinformation

technology in small and medium enterprise supply chain. *Journal of Advances in Managerial Research, 9*(2), 199-254.

Singh, H., & Mahmood, R. (2014). Manufacturing Strategy and Export performance of Small and Medium Enterprises in Malaysia: Moderating Role of External Environment, *International Journal of Business and Commerce, 3*(5): 37-52.

Sulle, A. (2010). The application of New Public Management doctrines in developing world: An exploratory study of the Autonomy and control of executive agencies in Tanzania. *Public Administration and Development, 30* (1), 345–354.
The Institute of Internal Auditors (2011). *Supplemental Guidance: Public Sector Definition;* USA, The IIA.

URT. (2011) *Guidelines for the Preparation of Plan and budget*, Tanzania: Ministry of Finance.

URT. (2015). *Report of Public Authorities and other Bodies 2015/2016,* Dar es Salaam, Controller & AuditorGeneral.

URT. (2016). *Report of Public Authorities and other Bodies 2015/2016,* Dar es Salaam, Controller & AuditorGeneral.

URT. (2017). *Report of Public Authorities and other Bodies 2015/2016,* Dar es Salaam, Controller & AuditorGeneral.

URT. (2018). *Report of Public Authorities and other Bodies 2015/2016,* Dar es Salaam, Controller & AuditorGeneral.

Vining, A. R. (2016). What Is Public Agency Strategic Analysis (PASA) and How Does It Differ from Public Policy Analysis and Firm Strategy Analysis?*Administrative Sciences*, 6(19).
Van de Walle, S., & Hammerschmid, G. (2011). The impact of the new public management: Challenges for coordination and cohesion in European public sectors. *Halduskultuur—Administrative Culture*, *12*(2), 190-209.
Waititu,J.W.(2016).RelationshipbetweenStrategyImplementationandPerformancein Commercial Banks in Nairobi County Kenya. *International Journal of Business and Management; 11* (9), 2016 –2040.

WanjikuJ.N.,&Ombui,K.(2013).FactorsInfluencingImplementationofstrategicplans in Public Secondary Schools in Lari District, Kiambu County. *International Journal of Science and Research; 2* (11):23-58.

Wasike, S. (2016). Top management team characteristics, strategy Implementation, competitive environment and organizational performance: A critical review of literature. *International Journal of Economics, Commerce and Management, IV* (6), 601-618

Waweru, C., & Ngugi, K. (2014). Influence of Financial Management Practices on The Performance of Micro and Small Enterprises in Kenya. *European Journal of Business Management*, *1* (11), 141-161.

Weyama, J. A. (2018). Stakeholder Influence in Institutional Strategic PlanningPractices in Public Secondary Schools in Kenya (A Survey of Public Secondary Schools in Migori County). *International Journal of Economic Behavior and Organization*, *6* (1), 22-28.

Wilson, J. (2014). *Essentials of Business Research: A Guide to Doing Your Research Project,* London: SAGE Publication Ltd.

World Bank. (2012). World Bank Approach to Public Sector Management 2011-2020: